**Tax on Products of High Price Elasticity**

4360. SHRI YERRA NARAYANASWAMY: Will the Minister of FINANCE be pleased to state:

(a) what is Government's policy on levying taxes on products having high price elasticity;

(b) whether consumer products have been identified which have high price elasticity; and

(c) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) Estimation of price elasicities of demand for innumerable commodities in a realistic way is difficult. Levels of excise duties are decided by taking into account all relevant considerations. Reforms carried out in the sphere of excise duties have essentially sought to broaden the base for commodity taxation through fewer exemptions and moderate and fewer rates of duties.

(b) and (c) Does not arise in view of (a) above.

**Directions given to income Tax Officers**

4361. SHRI V. HANUMANTHA RAO: Will the Minister of FINANCE be pleased to state:

(a) whether any directions have been given to I.T.Os and other officers to be particularly helpful and flexible with individuals assessors who file their returns themselves;

(b) if so, the details of such directions to assist individuals assessors; and

(c) the steps proposed in this direction?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) and (b) Under the existing procedure, the Public Relation Officers in each Chief Commissioner's charge and also the concerned Assessing Officers are required to offer asssitance to the assessees who intend filling their return voluntarily and who seek the help of such officers.

(c) In the light of service already being sendered by the Public Relation Officers and the Assessing Officers, no further steps are presently comtemplated.

**Impact of High Excise Taxes on Tobacco**

4362. SHRI V. HANUMANTHA RAO: Will the Minister of FINANCE be pleased to state:

(a) whether Government have carefully considered the impact of high excise taxes on products originating from agricultural sector like tobacco;

(b) whether increasing of taxes will widen tax base; and

(c) if not, what will be the impact on farmers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) Excise duty on products, including products originating from agricultural sector, is prescribed taking into consideration all relevant aspects.

(b) There may not necessarily be a direct relationship between rate of excise duty and the tax base.

(c) In view of (b) above, does not arise.

**ग्रामीण और शहरी क्षेत्रों को राष्ट्रीयकृत बैंकों द्वारा दिये जाने वाले ऋण**

4363. **श्री इकबाल सिंह** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि वर्ष 1990-91 से लेकर 1994-95 तक की अवधि के दौरान देश में विशेष रूप से पंजाब में राष्ट्रीयकृत बैंकों द्वारा शहरी क्षेत्रों की तुलना में ग्रामीण क्षेत्रों को उनकी जमा-राशि की तुलना में ज्यादा/कम ऋण दिया गया ;

(ख) यदि हां, तो इसके क्या कारण हैं ; और

(ग) उक्त कारणों को दूर करने के लिए सरकार ने क्या-क्या आवश्यक कदम उठाए हैं ?

**वित्त मंत्रालय में राज्य मंत्री (श्री एम० वी० चन्द्रशेखर मूर्ति)**: (क) पिछले पांच वर्षों के लिये पंजाब में और अखिल